BOE-576-E (P1) REV. 09 (05-21)

20 **AFFIDAVIT FOR 4 PERCENT ASSESSMENT OF CERTAIN VESSELS**

To receive the full benefit of the reduced assessment, file this affidavit with the Assessor by February 15. If the affidavit is filed between February 16 and August 1, 80% of the reduced assessment is available.

(Make necessary corrections to the printed name and mailing address.)

NAME AND MAILING ADDRESS



NAME	E OF APPLICANT <i>(LAST, FIRST, MIDDLE INITIAL)</i>		ASSESSOR'S PARCEL/ASSESSMENT NUMBER			
CORP	PORATION, PARTNERSHIP, DBA					
ADDR	RESS	CITY		STATE	ZIP	
	Check and comple	ete the following, as applicat	ble:			
1.	The applicant or organization is the owner of a vessel that is documented by the United States Coast Guard. Vessel name: Port of documentation:					
	Documented Vessel Number					
	OR					
2.	The applicant or organization is the owner of a vessel th CF number:		ornia Department of Motor Veh	icles.		
	AND					
The	vessel is engaged or employed <u>exclusively</u> in one or more o	of the following activities:				
3.	Taking and possession of fish or other living resource of	f the sea for commercial pur	rposes.			
4.	Instruction or research studies as an oceanographic Department of Homeland Security or Coast Guard, and a government agency, private foundation, or organization	attach a contract, statement,	, or agreement from a recognize			
5.	Carrying or transporting seven or more people for hird of inspection issued by the United States Coast Guard activities other than the carrying or transporting of seven of that vessel being used occasionally for dive, tour, or w 15 percent or less of the total operating time logged for	d (attach a copy). A vessel s n or more persons for hire fo whale-watching purposes. F	shall not be deemed to be eng- r commercial passenger fishing or purposes of this subdivision	aged or purpos	r employed in ses by reason	
6.	Was the vessel used for any other activity during the pred		Yes 🗌 No If Yes, describe the	activity	/ and number	
If ite	ems 3 or 5 are checked, provide the Fish & Game Boat Numb					
	CI	ERTIFICATION				
	I certify (or declare) under penalty of perjury under the law including any accompanying statements or documents					

SIGNATURE OF APPLICANT		TITLE	DATE			
Whom should we contact during normal business hours for additional information?						
NAME						

E-MAIL ADDRESS DAYTIME TELEPHONE THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-576-E (P2) REV. 09 (05-21)

GENERAL INFORMATION

Revenue and Taxation Code section 227 states: "A documented vessel, as defined in Section 130, shall be assessed at 4 percent of its full cash value only if the vessel is engaged or employed exclusively in any of the following:

- (a) In the taking and possession of fish or other living resource of the sea for commercial purposes.
- (b) In instruction or research studies as an oceanographic research vessel.
- (c) In carrying or transporting seven or more people for hire for commercial passenger fishing purposes and holds a current certificate of inspection issued by the United States Coast Guard.

A vessel shall not be deemed to be engaged or employed in activities other than the carrying or transporting of seven or more persons for hire for commercial passenger fishing purposes by reason of that vessel being used occasionally for dive, tour, or whale watching purposes. For purposes of this subdivision, 'occasionally' means 15 percent or less of the total operating time logged for the immediately preceding assessment year."

Revenue and Taxation Code section 275.5 states: "If a person claiming classification of a vessel as a documented vessel eligible for assessment under Section 227 fails to file the affidavit required by Section 254 by 5 p.m. on February 15 of the calendar year in which the fiscal year begins, but files that affidavit on or before the following August 1, the assessment shall be reduced in a sum equal to 80 percent of the reduction that would have been allowed had the affidavit been timely filed."

